

**IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

MAWULE TEPE,

Plaintiff,

v.

**INTERNAL REVENUE SERVICE, et
al.,**

Defendants.

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Civil Action No. 3:24-cv-01280-L-BK

ORDER

The Findings, Conclusions and Recommendation of the United States Magistrate Judge Renee Toliver (“Report”) (Doc. 15) was entered on July 2, 2024, recommending that the court **dismiss without prejudice** this civil action on the basis of sanctions previously imposed against Plaintiff Mawule Tepe (“Plaintiff”) in the U.S. District Court for the Eastern District of Tennessee. Report 1.

On May 24, 2024, Plaintiff filed the instant civil action against the Internal Revenue Service (“IRS”), the United States, Magistrate Judge Rebecca Rutherford, District Judge Ed Kinkeade, Whirlpool Corporation, and Ogletree Deakins Nash Stewart PC. This is the second action that Plaintiff has filed against the IRS and the United States seeking a tax refund and alleging tort and constitutional claims. *See Tepe v. Internal Revenue Serv.*, 3:23-CV-2568-K-BT (N.D. Tex. Nov. 29, 2023).

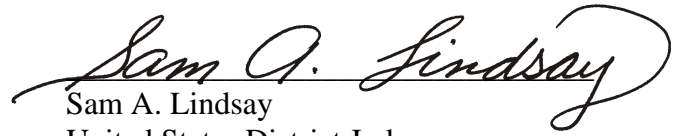
In the previous action, this court transferred Plaintiff’s action to the Eastern District of Tennessee because venue was improper. The Tennessee court dismissed Plaintiff’s action because it determined that: (1) his case related to ten other cases that he previously filed there; (2) he was barred from filing any new lawsuits without first seeking and obtaining the court’s permission to

file; and (3) he would not be permitted to circumvent the requirements of the Enjoinder Order. Report 1-2 (citations omitted). On April 24, 2024, the Sixth Circuit dismissed his appeal as unappealable under 28 U.S.C. § 1292 or the collateral-order doctrine. *Id.* at 2. Undeterred, Plaintiff filed the instant action in an attempt to circumvent the Enjoinder Order in the Eastern District of Tennessee. *Id.* at 2. Accordingly, the Report concluded that this court should enforce the pre-filing sanction of the United States District Court for the Eastern District of Tennessee in *Tepe v. United States*, No. 1:22-CV-272 (E.D. Tenn. Feb. 16, 2023) and dismiss this lawsuit without prejudice. *Id.* at 5; *see* Fed. R. Civ. Pro. 11(b)(2) & (c)(1) (providing for sanctions against pro se litigants or attorneys).

On July 22, 2024, Plaintiff filed Objections to the Report and Motion to Challenge the Qualifications of Honorable Magistrate Judge Renee Harris Toliver (“Objection”) (Doc. 21). Plaintiff largely reargues that Judge Toliver is not qualified to issue the Report. *See* Doc. 16 (Plaintiff’s Motion for Recusal). The remainder of Plaintiff’s convoluted Objection argues that the Enjoinder Order and Report violate his constitutional rights. Having reviewed the Tennessee Court’s order and conducting a de novo review of Plaintiff’s litigious history, the court determines that his constitutional rights are not being violated, and that he is a vexatious litigant. Accordingly, Plaintiff’s objections are **overruled**.

Having considered Plaintiff’s Complaint, the Report, file, and record in this case, the court determines that the magistrate judge’s finding and conclusions in the Report are correct and **accepts** them as those of the court. Accordingly, the court enforces the pre-filing sanction of the United States District Court for the Eastern District of Tennessee in *Tepe v. United States*, No. 1:22-CV-272 (E.D. Tenn. Feb. 16, 2023) and **dismisses without prejudice** this civil action. If Plaintiff files another complaint in this district without complying with the Enjoinder Order, the court will **dismiss with prejudice** his action.

It is so ordered this 7th day of August, 2024.


Sam A. Lindsay
United States District Judge